



U.S. Department of Justice

United States Attorney  
Southern District of New York

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86 Chambers Street  
New York, New York 10007

December 17, 2019

**BY ECF**

The Honorable Paul G. Gardephe  
United States District Judge  
United States Courthouse  
40 Foley Square  
New York, NY 10007

Re: *Village of Scarsdale v. Internal Revenue Service et al.*, No. 19 Civ. 6654 (PGG);  
*State of New Jersey et al. v. Mnuchin et al.*, No. 19 Civ. 6642 (PGG)

Dear Judge Gardephe:

This Office represents the Internal Revenue Service (“IRS”); the Department of the Treasury; Charles P. Rettig, Commissioner of the IRS; and Steven T. Mnuchin, Secretary of the Treasury, who are the defendants (together, the “Government”) in both of the above-referenced related actions (the “Scarsdale Case” and the “State Case”). We write respectfully to make two requests regarding the Government’s combined motion to dismiss and motion for summary judgment, which is due in both cases on December 20, 2019. *See* Scarsdale Case, ECF No. 25; State Case, ECF No. 40. We have conferred with counsel for the Plaintiffs in both cases, and they consent to these requests.

First, the Government respectfully requests the Court’s permission to file one omnibus memorandum of law, up to 45 pages long, setting forth its arguments for dismissal and summary judgment in both cases.

Second, the administrative record that will accompany the Government’s motion will be voluminous, and it will therefore not be practicable to file the record either on ECF or in hard copy with the Clerk of the Court. We therefore request that the Court so-order this letter, to permit the Government to file the administrative record with the Clerk of the Court by delivering it on disk (per the Court’s bundling rule, when the Government’s motion has been fully briefed).

We thank the Court for its consideration of these matters.

Respectfully,

GEOFFREY S. BERMAN  
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cc: Counsel for plaintiffs (by ECF)